



## 2009 ASSEMBLY JOINT RESOLUTION 65

July 28, 2009 – Introduced by Representatives NEWCOMER, HINTZ, PASCH, TOWNSEND, BROOKS, JORGENSEN, LOTHIAN, MOLEPSKE JR., BERCEAU, MURTHA, KNODL, ZIPPERER and SPANBAUER, cosponsored by Senators LEHMAN, LEIBHAM and KEDZIE. Referred to Committee on State Affairs and Homeland Security.

1     ***To renumber and amend*** section 1 of article VIII; and ***to create*** section 1 (1) (e)  
2             of article VIII of the constitution; **relating to:** different property tax levy rates  
3             for parts of cities, villages, towns, counties, and school districts added by  
4             attachments to school districts, consolidations, and boundary changes under  
5             cooperative agreements (first consideration).

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### ***Analysis by the Legislative Reference Bureau***

This proposed constitutional amendment, proposed to the 2009 legislature on first consideration, excepts from the requirement of the uniformity clause parts of cities, villages, towns, counties, and school districts added by attachments to school districts, by consolidations, and by boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the “rule of taxation shall be uniform” is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes a stylistic change and breaks section 1 of article VIII of the constitution into subsections to

facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

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1           ***Resolved by the assembly, the senate concurring, That:***

2           **SECTION 1.** Section 1 of article VIII of the constitution is renumbered section  
3           1 (1) (intro.) and amended to read:

4           [Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~  
5           except as follows:

6           (a) The legislature may empower by law authorize cities, villages, or towns to  
7           collect and return taxes on real estate located therein by optional methods.

8           (b) Taxes shall be levied upon such property with such classifications as to  
9           forests and minerals including or separate or severed from the land, as the  
10          legislature ~~shall prescribe~~ prescribes by law.

11          (c) Taxation of agricultural land and undeveloped land, both as defined by law,  
12          need not be uniform with the taxation of each other nor with the taxation of other real  
13          property.

14          (d) Taxation of merchants' stock-in-trade, manufacturers' materials and  
15          finished products, and livestock need not be uniform with the taxation of real  
16          property and other personal property, but the taxation of all such merchants'  
17          stock-in-trade, manufacturers' materials and finished products, and livestock shall  
18          be uniform, except that the legislature may provide by law that the value thereof  
19          shall be determined on an average basis. ~~Taxes may also be imposed~~

20          (2) The legislature may by law impose taxes on incomes, privileges, and  
21          occupations, which taxes may be graduated and progressive, and reasonable  
22          exemptions may be provided.

1           **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

2           [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes  
3 part of another city, village, or town; if all or a portion of a county becomes part of  
4 another county; or if all or a portion of a school district becomes part of another school  
5 district, pursuant to agreement, consolidation, or other law that includes approval  
6 of each of the governing bodies of the political subdivisions involved, the governing  
7 body of the political subdivision may annually establish an amount of taxes on  
8 property for the additional part so that the property tax rates for that part are  
9 different from the rates in the remainder of the political subdivision or, if a new  
10 political subdivision is formed, the governing body may annually establish an  
11 amount of taxes on property for those parts previously in different political  
12 subdivisions so that the property tax rates for those parts are different from each  
13 other, but the rates for each part shall be uniform within that part. Different rates  
14 may apply for not more than 12 years, beginning with the year the different rates  
15 could first apply.

16           **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of  
17 section 1 of article VIII of the constitution resulting from the renumbering and  
18 amendment of section 1 of article VIII of the constitution by this joint resolution shall  
19 be designated by the next higher open whole subsection number in that section in  
20 that article if, before the ratification by the people of the amendment proposed in this  
21 joint resolution, any other ratified amendment has created a subsection (1) of section  
22 1 of article VIII of the constitution of this state. If one or more joint resolutions create  
23 a subsection (1) of section 1 of article VIII simultaneously with the ratification by the  
24 people of the amendment proposed in this joint resolution, the subsections created  
25 shall be numbered and placed in a sequence so that the subsections created by the

1 joint resolution having the lowest enrolled joint resolution number have the numbers  
2 designated in that joint resolution and the subsections created by the other joint  
3 resolutions have numbers that are in the same ascending order as are the numbers  
4 of the enrolled joint resolutions creating the subsections.

5 (2) The new subsection (2) of section 1 of article VIII of the constitution  
6 resulting from the renumbering and amendment of section 1 of article VIII of the  
7 constitution by this joint resolution shall be designated by the next higher open  
8 whole subsection number in that section in that article if, before the ratification by  
9 the people of the amendment proposed in this joint resolution, any other ratified  
10 amendment has created a subsection (2) of section 1 of article VIII of the constitution  
11 of this state. If one or more joint resolutions create a subsection (2) of section 1 of  
12 article VIII simultaneously with the ratification by the people of the amendment  
13 proposed in this joint resolution, the subsections created shall be numbered and  
14 placed in a sequence so that the subsections created by the joint resolution having  
15 the lowest enrolled joint resolution number have the numbers designated in that  
16 joint resolution and the subsections created by the other joint resolutions have  
17 numbers that are in the same ascending order as are the numbers of the enrolled  
18 joint resolutions creating the subsections.

19 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the  
20 constitution created in this joint resolution shall be designated by the next higher  
21 open whole paragraph letter in that subsection in that section in that article if, before  
22 the ratification by the people of the amendment proposed in this joint resolution, any  
23 other ratified amendment has created a paragraph (e) of subsection (1) of section 1  
24 of article VIII of the constitution of this state. If one or more joint resolutions create  
25 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the

